

Case No. 05-44481 (RDD)

EXHIBIT A - CONTINGENT OR UNLIQUIDATED CLAIMS CAPPED AT A MAXIMUM AMOUNT

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	MAXIMUM CAPPED AMOUNT
2088343 ONTARIO LIMITED 2125 WYECROFT RD OAKVILLE, ON L6L 5L7 CANADA	4769	UNL	05/04/2006	\$297,095.72
ALLIANCE PRECISION PLASTICS CO HANCOCK & ESTABROOK LLP AS ATTYS FOR ALLIANCE PRECISION PLASTICS 1500 TOWER I PO BOX 4976 SYRACUSE, NY 13221-4976	11574	\$37,451.44	07/27/2006	\$37,451.00
ARC AUTOMOTIVE INC 1729 MIDPARK RD KNOXVILLE, TN 37921	9151	\$1,073,139.28	07/10/2006	\$925,476.40
AUTOMODULAR ASSEMBLIES INC MCCARTER & ENGLISH LLP 245 PARK AVE 27TH FL NEW YORK, NY 10167	15018	\$549,277.73	07/31/2006	\$549,277.73
BEAR STEARNS INVESTMENT PRODUCTS INC 383 MADISON AVE NEW YORK, NY 10179	1703	\$59,962.24	01/30/2006	\$59,962.24
BYRON G HURST E S GALLON & ASSOCIATES 40 WEST 4TH ST STE 2200 DAYTON, OH 45402	2285	UNL	03/14/2006	\$10,000.00
CARLISLE ENGINEERED PRODUCTS INC CARLISLE COMPANIES INCORPORATED 250 S CLINTON ST STE 201 SYRACUSE, NY 13202	11910	\$4,868,870.27	07/28/2006	\$4,868,870.27

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CELESTICA INC AND ITS SUBSIDIARIES KAYE SCHOLER LLP 425 PARK AVE NEW YORK, NY 10022	12813	\$1,799,626.39	07/28/2006	\$1,799,626.39
CINGULAR WIRELESS PO BOX 309 PORTLAND, OR 97207-0309	5087	\$31,423.21	05/08/2006	\$31,423.21
CONTRARIAN FUNDS LLC 411 W PUTNAM AVE STE 225 GREENWICH, CT 06830	10123	\$322,860.53	07/21/2006	\$322,860.53
GEORGIA SELF INSURERS GUARANTY TRUST FUND PO BOX 7159 ATLANTA, GA 30357-0159	4768	UNL	05/04/2006	\$0.00
GOLDMAN SACHS CREDIT PARTNERS LP ATTN PEDRO RAMIREZ 30 HUDSON 17TH FL JERSEY CITY, NJ 07302	2127	\$2,115,405.67	02/27/2006	\$2,115,405.67
GOLDMAN SACHS CREDIT PARTNERS LP C O GOLDMAN SACHS & CO 30 HUDSON 17TH FL JERSEY CITY, NJ 07302	14144	UNL	07/31/2006	\$887.24
GOLDMAN SACHS CREDIT PARTNERS LP C O GOLDMAN SACHS & CO 30 HUDSON 17TH FL JERSEY CITY, NJ 07302	14145	UNL	07/31/2006	\$9,359.53
GRUNER AG BURGLESTRASSE 15 17 WEHINGEN, 78564 GERMANY	831	UNL	11/23/2005	\$3,847.71

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HAIN CAPITAL HOLDINGS LLC 301 RTE 17 6TH FL RUTHERFORD, NJ 07070	10180	\$1,670,436.79	07/21/2006	\$1,670,436.79
HERAEUS INC CIRCUIT MATERIALS DIVISION AKA HERAEUS CERMALLOY INC AND HERAEUS INC CERMALLOY DIVISION MCDERMOTT WILL & EMERY LLP 227 W MONROE ST CHICAGO, IL 60606-5096	10394	\$594,923.93	07/24/2006	\$594,923.93
HERAEUS INC CIRCUIT MATERIALS DIVISION AKA HERAEUS CERMALLOY INC AND HERAEUS INC CERMALLOY DIVISION MCDERMOTT WILL & EMERY LLP 227 W MONROE ST CHICAGO, IL 60606-5096	10393	\$594,923.93	07/24/2006	\$0.00
HEWLETT PACKARD COMPANY 2125 E KATELLA AVE STE 400 ANAHEIM, CA 92806	9352	\$4,948,005.65	07/11/2006	\$4,948,005.65
HIGHLAND INDUSTRIES INC TUGGLE DUGGINS & MESCHAN PA PO BOX 2888 GREENSBORO, NC 27402	10966	UNL	07/26/2006	\$0.00
HIGHLAND INDUSTRIES INC TUGGLE DUGGINS & MESCHAN PA PO BOX 2888 GREENSBORO, NC 27402	10967	UNL	07/26/2006	\$0.00
JANE M DUFFY 44 SOUTHWOOD RD NEWINGTON, CT 06111-3154	3175	UNL	04/28/2006	\$0.00

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JOE G TEDDER TAX COLLECTOR PO BOX 1189 BARTOW, FL 33830	1160	\$636.02	12/13/2005	\$636.02
JOHN E BENZ & CO C O DLA PIPER RUDNICK GRAY CARY US LLP 1251 AVENUE OF THE AMERICAS NEW YORK, NY 10020-5283	14314	UNL	07/31/2006	\$87,701.00
JOHN E BENZ & CO DLA PIPER RUDNICK GRAY CARY US LLP 1251 AVE OF THE AMERICAS NEW YORK, NY 10020-5283	14297	UNL	07/31/2006	\$0.00
JOHNSON CONTROL INC BATTERY GROUP SACHNOFF & WEAVER LTD 10 S WACKER DR STE 4000 CHICAGO, IL 60606	15526	UNL	07/31/2006	\$0.00
JOHNSON CONTROLS BATTERY GROUP INC SACHNOFF & WEAVER LTD 10 S WACKER DR STE 4000 CHICAGO, IL 60606	15514	UNL	07/31/2006	\$0.00
JOHNSON CONTROLS BATTERY GROUP INC SACHNOFF & WEAVER LTD 10 S WACKER DR STE 4000 CHICAGO, IL 60606	15515	UNL	07/31/2006	\$0.00
JOHNSON CONTROLS BATTERY GROUP INC SACHNOFF & WEAVER LTD 10 S WACKER DR STE 4000 CHICAGO, IL 60606	15513	UNL	07/31/2006	\$0.00
JOHNSON CONTROLS INC BATTERY GROUP SACHNOFF & WEAVER LTD 10 S WACKER DR STE 4000 CHICAGO, IL 60606	15525	UNL	07/31/2006	\$85,668.20

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JOHNSON CONTROLS TECHNOLOGY COMPANY SACHNOFF & WEAVER LTD 10 S WACKER DR STE 4000 CHICAGO, IL 60606	15521	UNL	07/31/2006	\$0.00
JOHNSON CONTROLS TECHNOLOGY COMPANY SACHNOFF & WEAVER LTD 10 S WACKER DR STE 4000 CHICAGO, IL 60606	15520	UNL	07/31/2006	\$0.00
JOHNSON CONTROLS TECHNOLOGY COMPANY SACHNOFF & WEAVER LTD 10 S WACKER DR STE 4000 CHICAGO, IL 60606	15519	UNL	07/31/2006	\$0.00
KEN BURTON JR CFC TAX COLLECTOR MANATEE COUNTY PO BOX 25300 BRADENTON, FL 34206-5300	1448	\$4,025.93	01/04/2006	\$4,025.93
KEN BURTON JR CFC TAX COLLECTOR MANATEE COUNTY PO BOX 25300 BRADENTON, FL 34206-5300	1451	\$924.94	01/04/2006	\$924.94
KEN BURTON JR CFC TAX COLLECTOR MANATEE COUNTY PO BOX 25300 BRADENTON, FL 34206-5300	1449	\$4,848.48	01/04/2006	\$4,848.48
KEN BURTON JR CFC TAX COLLECTOR MANATEE COUNTY PO BOX 25300 BRADENTON, FL 34206-5300	1450	\$3,247.89	01/04/2006	\$3,247.89
KYOCERA INDUSTRIAL CERAMICS CORP 345 PARK AVE 18TH FL NEW YORK, NY 10154	12530	\$312,610.00	07/28/2006	\$312,610.00

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LASALLE NATIONAL BANK AS TRUSTEE 1300 WEST HIGGINS RD PARK RIDGE, IL 60068	11463	\$65,177.94	07/27/2006	\$65,178.00
LASALLE NATIONAL TRUST NA C O NICOLSON PORTER AND LIST INC 1300 W HIGGINS RD PARK RIDGE, IL 60068	11464	\$65,177.94	07/27/2006	\$0.00
LONGACRE MASTER FUND LTD 810 SEVENTH AVE 22ND FL NEW YORK, NY 10019	12166	\$177,730.00	07/28/2006	\$177,730.00
MARICOPA COUNTY TREASURERS OFFICE HEBERT SCHENK PC 4742 N 24TH ST STE 100 PHOENIX, AZ 85016	16317	\$6,041.34	09/15/2006	\$0.00
MG CORPORATION BARNES & THORNBURG LLP 11 S MERIDIAN ST INDIANAPOLIS, IN 46204	10911	\$16,520.43	07/26/2006	\$0.00
OKI AMERICA INC 785 N MARY AVE SUNNYVALE, CA 94085	13743	UNL	07/31/2006	\$0.00
OKI AMERICA INC 785 N MARY AVE SUNNYVALE, CA 94085	16318	UNL	09/14/2006	\$1,428,927.86
PBR KNOXVILLE LLC 10215 CANEEL DR KNOXVILLE, TN 37931	15847	UNL	08/09/2006	\$0.00

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PBR TENNESSEE INC 10215 CANEEL DR KNOXVILLE, TN 37931	15883	UNL	08/09/2006	\$0.00
RECTICEL INTERIORS NORTH AMERICA LLC FKA RECTICEL NORTH AMERICA INC MCDERMOTT WILL & EMERY LLP 227 W MONROE ST CHICAGO, IL 60606-5096	11027	\$744,823.79	07/26/2006	\$61,330.16
RECTICEL INTERIORS NORTH AMERICA LLC FKA RECTICEL NORTH AMERICA INC MCDERMOTT WILL & EMERY LLP 227 W MONROE ST CHICAGO, IL 60606-5096	11026	\$1,605,444.08	07/26/2006	\$1,605,444.08
RLI INSURANCE COMPANY 10 ESQUIRE RD STE 14 NEW CITY, NY 10956	2539	\$11,750,000.00	04/03/2006	\$0.00
RLI INSURANCE COMPANY 10 ESQUIRE RD STE 14 NEW CITY, NY 10956	6668	\$2,000,000.00	05/23/2006	\$0.00
TAKATA CORPORATION TUGGLE DUGGINS & MESCHAN PA PO BOX 2888 GREENSBORO, NC 27402	10965	UNL	07/26/2006	\$0.00
TAKATA CORPORATION TUGGLE DUGGINS & MESCHAN PA PO BOX 2888 GREENSBORO, NC 27402	10968	UNL	07/26/2006	\$0.00

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TAX COLLECTOR PINELLAS COUNTY PO BOX 2943 CLEARWATER, FL 33757-2943	4527	\$44,542.68	05/02/2006	\$44,542.68
TESA AG JAMES J DECRISTOFARO ESQ LOVELLS 590 MADISON AVE NEW YORK, NY 10022	11681	\$2,227,147.77	07/27/2006	\$2,227,147.77
TK HOLDINGS INC TUGGLE DUGGINS & MESCHAN PA PO BOX 2888 GREENSBORO, NC 27402	10964	UNL	07/26/2006	\$0.00
TK HOLDINGS INC AUTOMOTIVE SYSTEMS LABORATORY INC AND TAKATA SEAT BELTS INC TUGGLE DUGGINS & MESCHAN PA PO BOX 2888 GREENSBORO, NC 27402	10570	UNL	07/25/2006	\$0.00
TK HOLDINGS INC AUTOMOTIVE SYSTEMS LABORATORY INC AND TAKATA SEAT BELTS INC TUGGLE DUGGINS & MESCHAN PA PO BOX 2888 GREENSBORO, NC 27402	10571	UNL	07/25/2006	\$0.00
UNIVERSAL TOOL AND ENGINEERING COMPANY INC BARNES & THORNBURG LLP 11 S MERIDIAN ST INDIANAPOLIS, IN 46204	2175	\$1,525,236.87	03/03/2006	\$1,016,065.83
US AEROTEAM ONE EDMUND ST DAYTON, OH 45404	10756	\$2,236,266.00	07/25/2006	\$600,000.00

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VERITAS SOFTWARE CORPORATION BIALSON BERGEN & SCHWAB 2600 EL CAMINO REAL STE 300 PALO ALTO, CA 94306	10913	UNL	07/26/2006	\$40,867.33
VISTEON CORPORATION ONE VILLAGE DRIVE VAN BUREN TOWNSHIP, MI 48111	1850	UNL	02/06/2006	\$0.00
VISTEON CORPORATION ONE VILLAGE DRIVE VAN BUREN TOWNSHIP, MI 48111	1854	UNL	02/06/2006	\$0.00
WESTWOOD ASSOCIATES INC PO BOX 431 MILFORD, CT 06460	14918	\$66,399.42	07/31/2006	\$66,399.42
WILLIE C PEAVEY 336 LEXINGTON AVE DAYTON, OH 45407-2044	16623	UNL	07/10/2007	\$0.00

**Total:**

**65**

**Total Maximum Capped Amount:**

**\$26,078,205.60**

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